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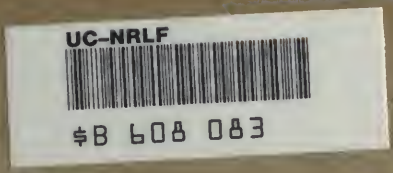

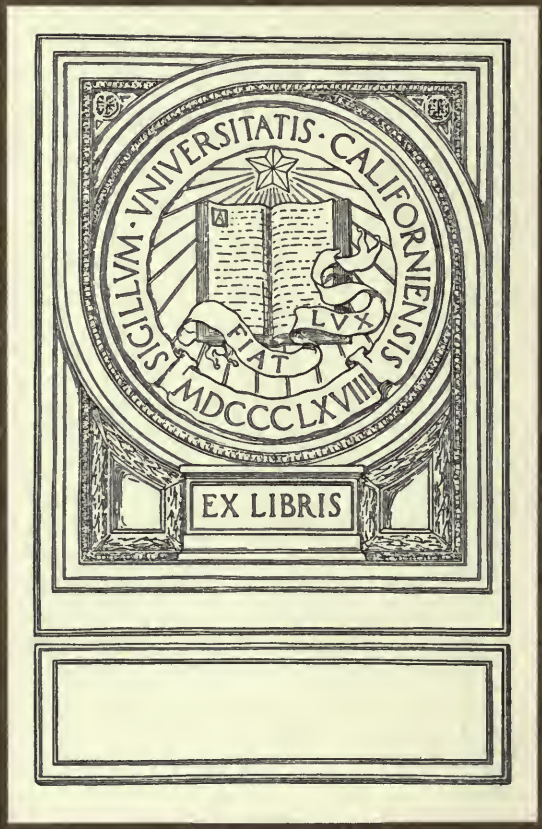
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# SUGGESTED OUTLINE FOR THE RECLASSIFICATION OF ESTIMATES OF GOVERNMENT EXPENDITURES ON A UNIFORM BASIS

FIRST PROOF

UNIV. OF CALIFORNIA

SUBMITTED TO DEPARTMENT COMMITTEES FOR CRITICISM AND SUGGESTIONS AS EXPLAINED IN THE CONFERENCE AT THE WHITE HOUSE ON NOVEMBER 5

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**Nomenclature to be used in the general classification of estimates of amounts needed by the several branches and Departments of the Government.**

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A. Salaries, wages, and other compensations for personal services.
B. Materials and supplies (other than fuel; heat, light and power; forage; provisions).
C. Fuel (including burning and illuminating gases, oils, and supplies).
D. Heat, light, power, and water service (including electricity).
E. Advertising and publication of notices.
F. Printing, engraving, lithographing, and binding.
G. Telegraph, telephone, postal, and commercial messenger service.
H. Freight, expressage, drayage, and haulage.
I. Traveling expenses and subsistence.
J. Garage, stable, horseshoeing, horse-clipping, and veterinary charges.
K. Provisions.
L. Forage.
M. Furniture and furnishings.
N. Equipment.
O. Equipment parts.
P. Structures.
Q. Structural parts.
R. Live stock.
S. Land and interests in land (other than leasehold).
T. Damages and indemnities.
U. Pensions, retirement salaries, providence, and gratuities.
V. Interest.
W. Leaseholds, patent-rights, copyrights, franchises, permits, and privileges.
X. Refunds.
Y. Payment of debt.
Z. Contingencies and miscellaneous.

COMBINATION SYMBOLS.

ad. Administration.
op. Operation.
rs. Repairs.
rp. Replacements.
mt. Maintenance.
ao. Administration, operation, and maintenance.
ox. Expenses other than administration, operation, and maintenance.
pr. Production.
co. Construction.
ab. Additions and betterments.
cp. Capital outlays.


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DEFINITIONS.

In the preparation of estimates the foregoing nomenclature, indicating classification of expenditure, will be understood to have the following definition and content:

A. *Salaries, wages, and other compensations for personal services.*—All expenditures for services which are personal in character—including regular salaries and wages; holiday, Sunday, and overtime allowances; extra pay for special assignments; special service fees and compensation, whether rendered under contract or open market order or otherwise; trophies, prizes, awards, badges, and certificates for personal service; services and expenses combined when settled by pay roll; services, including equipment when the compensation for furnishing equipment is included in the rate of pay.

B. *Materials and supplies (other than fuel; heat, light, and power; forage, and provisions).*—All expenditures for things not in the state of nature, and which have not been specifically adapted for use (as furniture equipment parts and structural parts), or which if specifically adapted for use are to be consumed when used—including stationery and drawing supplies; mechanical supplies and lubricants; dry goods and wearing apparel; drugs, chemicals, hospital and laboratory supplies; educational and recreational supplies; metals and raw materials; hardware and structural materials; paints, oil, and glass; ammunition, explosives, projectiles, and other war supplies.

C. *Fuel (including burning and illuminating gases, oils, and supplies).*—All expenditures for materials and supplies specifically adapted to heat and light production—including coal; coke; wood; charcoal; kindling; burning and illuminating oils, liquids, and gases.

D. *Heat, light, power and water service (including electricity).*—All expenditures for heat, light, power and water service, as distinguished from materials and supplies adapted to heat and light production.

E. *Advertising and publication of notices.*—All expenditures for services other than personal in the nature of advertising and publishing notices—including notices required by law; advertising for bids; advertising for labor and services; advertising for sales of property, leases, and special privileges; recruiting the army and navy, whether by means of published or posted notices, exhibits, demonstrations, lectures, or other special features and devices.

F. *Printing, engraving, lithographing, and binding.*—All expenditures for services other than personal in the nature of printing, engraving, lithographing, and binding—including the printing, engraving, lithographing, and binding of laws and ordinances; executive and departmental orders and instructions; printed reports, minutes, and proceedings; special printing, engraving and binding; rebinding and mounting.

G. *Telegraph, telephone, postal, and commercial messenger service.*—All expenditures for services other than personal, for transmitting communications by telegraph, cable, telephone, and commercial messenger, and for transmitting communications or packages by post or commercial messenger.

H. *Freight, expressage, drayage, and haulage.*—All expenditures for services other than personal, for the transportation of things (other than packages by post or commercial messenger)—including freight, and storage incidental thereto; express other than local, with incidentals and storage; drayage and local express; the hiring of teams, horses, and carts with drivers not on the pay roll.

I. *Traveling expenses and subsistence.*—All expenditures for the transportation of persons and for subsistence en route—including railroad and steamboat fares; sleeping and chair-car fares; meals and lodging en route; laundry and pressing en route; porterage en route; carriage, coach, cab, horse, and automobile hire, and street-car fares en route; per diem allowance en route; milege en route; tolls, passports, etc., en route.

J. *Garage, stable, horseshoeing, horse clipping, and veterinary charges.*—All expenditures for services other than personal, for the care and keeping of automobiles, horses, and other local transportation equipment—including the boarding and grooming of horses; the storage of horse vehicles and equipment; horseshoeing; horse clipping; veterinary charges, when made as part of a stable charge.

K. *Provisions.*—All expenditures for things adapted to use for human food—including farinaceous and other bakery foods; fresh meats, fish, game, and fowl; canned and preserved meats, fish, game, and fowl; fresh fruits and vegetables; canned and preserved fruits and vegetables; fresh dairy products and eggs; coffee, chocolate, tea, spices, and flavorings; sugar, molasses, sirups; and other groceries.

L. *Forage.*—All expenditures for things used for the feeding of animals (other than those things above classified as provisions)—including hay; fodder; straw and coarse grasses used for bedding; corn; oats; bran; oil cake; and mixed fodder.

M. *Furniture and furnishings.*—All expenditures for things specifically adapted to use as furniture and furnishings—including office and library furniture; school, auditorium, park, and garden furniture; house, barrack and mess-room and ship's furniture; hospital, clinic, laboratory, and pharmaceutical furniture; workshop, store, and warehouse furniture; carpets and other floor coverings; window shades; window and wall draperies.

N. *Equipment.*—All expenditures for things specifically adapted to increasing the efficiency or economy of human effort or animal power, or for the generation, transmission, and utilization of electrical or mechanical power—excluding items classified under structures and furniture and including hand tools and accessories; harness and other trappings for power animals; heating, lighting, and power equipment, such as stoves and air-heating apparatus, water heaters, steam generators, steam engines and auxiliaries, transformers and auxiliaries, wind motors and compressed-air engines; power-operated machinery and tools, with accessories; transportation equipment and accessories; war equipment.

O. *Equipment parts.*—All expenditures for specifically adapted parts of equipment as above defined (N).

P. *Structures.*—All expenditures for land and floating structures—including embankments, excavations, earthworks, retaining and restraining walls, and breakwaters; tunnels, conduits, roads, and roadbeds; houses, office and factory buildings; fences, inclosing walls, trellises, and pergolas; military structures; ornamental and commemorative structures; ships (merchant and war vessels), dry docks, barges, rafts, and other floating structures.

Q. *Structural parts.*—All expenditures for specifically adapted parts of structures as above defined (P).

R. *Live stock.*—All expenditures for the purchase of live animals to be used for power or other production—including horses; cattle; fowl; stock fish; excluding live animals purchased for slaughter.

S. *Land and interests in land.*—All expenditures for land or interests in land—including purchases of equitable and legal in fee, except leaseholds (W).

T. *Damages and indemnities.*—All expenditures for or included in awards granted by the Court of Claims, or claims advised by the State Department to be justly due to foreign nations or to citizens or subjects thereof, indemnities for destruction or injury of persons or property.

U. *Pensions, retirement salaries, providence, and gratuities.*—All expenditures to persons, the purpose of which is to increase the efficiency of those in the service, or which are made on grounds of public policy, except expenditures in the nature of compensation for services currently rendered, or for rights or things purchased.

V. *Interest.*—All expenditures in the nature of compensation for the deferment of money payments contracted for in the making of loans or at the time of making purchases on credit, or which is made obligatory by judgment of a court.

W. *Leaseholds, patent rights, copyrights, franchises, privileges, and permits.*—All expenditures in the nature of compensation for the right to the possession and use of lands, animals, structures, furniture and furnishings, or equipment, the possession of which is to be relinquished at the end of a time specified or implied by law, or for the right to use or act under a patent right or a copyright, franchise, privilege, or permit.

X. *Refunds.*—All expenditures in repayment or refund of the whole or part of an amount or amounts previously received or credited—including transactions between departments, or with the public regarding taxes, licenses, or other charges.

Y. *Payment of debt.*—All expenditures in the nature of payment or delivery of money (or of credit or other things accepted in lieu thereof) contracted for in the making of loans or at the time of making purchases on credit, or which is made obligatory by judgment of a court, except interest (V).

ad. *Administration.*—All expenditures for the general direction, supervision, or control of the functions and activities of a department, bureau, division, or other branch of the service, the expenses of which are separately or independently accounted for or reported on, and which may not be directly and specifically allocated to the functions or activities that are the subject of general direction and control, making it necessary to consider such expenditure as an overhead cost.

op. *Operation.*—All expenditures for carrying on, and which may be specifically allocated to, the functions and activities, separately and independently accounted for or reported on, other than those for maintenance and capital outlays.

rs. *Repairs.*—All expenditures for materials and parts, labor and other costs incident to the current upkeep of furniture and furnishings, equipment and structures, to provide against reparable deterioration from wear and tear, waste and loss—including depreciation reserves, or other accruals to funds or specific reserves therefor.

rp. *Replacements.*—All expenditures for the purchase of furniture and furnishings, equipment and structures, including the demolition and reconstruction incident to the current upkeep of furniture and furnishings, equipment and structures, to provide against irreparable deterioration from wear and tear, waste and loss—including the reserves for depreciation, or other accruals to funds or specific reserves therefor.

mt. *Maintenance.*—All expenditures for repairs and replacements as above defined when combined in one account, including accruals to funds or specific reserves therefor.

ao. *Administration, operation, and maintenance.*—The total of all expenditures for administration. operation, and maintenance, as above defined, when grouped or consolidated for a particular department. division, bureau, or branch of the service reported on, or which is not segregated into elements or classes of expenses contained therein.

ex. *Expenses other than administration, operation, and maintenance.*—All expenditures in the nature of current cost or expense as distinguished from capital outlays, for which the administration may not be held directly or chiefly responsible for economy, and which by reason of their uncommon or irregular character must be eliminated from statements of cost of administration, operation, and maintenance, in order to reduce such statements of cost for different departments, bureaus, divisions, or branches of the service to a common basis for comparison—including pensions, retirement salaries, providence funds and gratuities; interest, with the commissions and fees relating thereto; rents and royalties, with the commissions and fees relating thereto; refunds; payment of debt, etc.

pr. *Production.*—All expenditures which may be directly allocated or assigned to manufacturing or other productive functions and activities reported on—including the directly assignable costs of administration, operation, and maintenance, as well as expenses other than administration, operation, and maintenance, and excluding construction.

co. *Construction.*—All expenditures which may be directly allocated to the building of structures as above defined—including the costs of administration and operation and the maintenance of the equipment employed or used in the process of construction, together with any expenses other than administration, operation, and maintenance, which are directly assignable to the cost of such building process.

ab. *Additions and betterments.*—All expenditures for furniture and furnishings, equipment, and structures (not necessary to the upkeep of property to provide against deterioration from wear and tear, waste and loss), the result of which would be to add to or increase the net outlay, together with any accruals to funds or specific reserves for such purpose.

cp. *Capital outlays.*—All expenditures for furniture and furnishings, equipment, structures, land, live stock, and other property as original cost, or for additions and betterments thereto—including accruals to funds or specific reserves for such use.

In order that facility may be given to the classification and to the identification of items within established classes of expenditures, and that the ends of economy may be subserved in the preparation of estimates and in the making of summaries and recapitulations thereof, the following organization-code numbers will be used to designate the several general branches and departments of the Government:

GENERAL CODE TO DESIGNATE DEPARTMENTS OR BRANCHES OF ORGANIZATION.

0100 Chief Executive.

0200 Legislature.
0210 Senate.
0220 House.
0230 Joint committees and commissions.

0300 Judiciary.

0400 Special executive commissions.
0410 Tariff Board.

0500 Civil Service Commission.

0600 Interstate Commerce Commission.

0700 District of Columbia.

0800 Territories.

0900 Other institutions and establishments.
0910 Library of Congress.
0920 National Botanic Garden.
0930 Government Printing Office.
0940 Smithsonian Institution.

1000 Department of State.

2000 Department of the Treasury.

3000 Department of War.

4000 Department of Justice.

5000 Post-Office Department.

6000 Department of the Navy.

7000 Department of the Interior.

8000 Department of Agriculture.

9000 Department of Commerce and Labor.

This schedule is attached to illustrate the application of the organization-code to the Department of the Treasury.

2000 DEPARTMENT OF THE TREASURY.

2100 SECRETARY OF THE TREASURY (OFFICE OF).
2101 Secretary.
2102 Assistant Secretary.
2103 Assistant Secretary.
2104 Assistant Secretary.
2105 Chief Clerk and Superintendent's Division.
2106 Disbursing Clerk's Division.
2107 Actuary's Division.
2108 Appointments Division.
2109 Bookkeeping and Warrants Division.
2110 Customs Division.
2111 Loans and Currency Division.
2112 Mail and Files Division.
2113 Public Moneys Division.
2114 Printing and Stationery Division.
2115 Revenue-Cutter Service Division.
2116 Secret Service Division.
2117 Special Agents' Division.

2200 COMPTROLLER OF THE TREASURY (OFFICE OF).
2201 Administrative Division.
2202 Bookkeeping Division.
2210 Auditor for Interior Department (Office of the).
2211 Administrative Division.
2212 Indian Division.
2213 Law and Claims Division.
2214 Miscellaneous (Lands and Files) Division.
2215 Pension Division.
2220 Auditor for Navy Department (Office of the).
2221 Administrative Division.
2222 Claims and Requisition Division.
2223 Law Clerk Division.
2224 Navy Pay Allotment Division.
2225 Paymaster Division.
2230 Auditor for Post-Office Department (Office of the).
2231 Administrative Division.
2232 Assorting Division.

COMPTROLLER OF THE TREASURY (OFFICE OF)—Continued.

2233 Checking Division.
2234 Foreign Division.
2235 Inspecting Division.
2236 Law Clerk Division.
2237 Pay Division.
2238 Postal Accounts Division.
2239 Recording Division.
2240 Auditor for State and other Departments (Office of the).
2241 Administrative Division.
2242 Diplomatic and Consular Division.
2243 Judicial Division.
2244 Law Clerk Division.
2245 Miscellaneous Division.
2250 Auditor for Treasury Department (Office of the).
2251 Administrative Division.
2252 Customs Division.
2253 Internal Revenue Division.
2254 Law Clerk Division.
2255 Miscellaneous Division.
2256 Public Debt Division.
2260 Auditor for War Department (Office of the).
2261 Administrative Division.
2262 Accounts Division.
2263 Civil Claims Division.
2264 Isthmian Canal Division.
2265 Law Board Division.
2266 Military Claims Division.
2267 Paymaster Division.
2268 Rate Board Division.
2269 Records Division.
2270 Auditors, various.
2272 Rate Board.

2300 TREASURER OF THE UNITED STATES (OFFICE OF).
2301 Administrative Division.
2302 Cashier Division.
2303 Chief Clerk Division.
2304 General Accounts Division.
2305 Issue Division.
2306 Issue and Redemption Division.
2307 Loans Division.
2308 National Banks Division.
2309 Post-Office Accounts Division.
2310 Redemption Division.
2311 Sinking Fund Division.
2315 National Bank Redemption Agency Division.
2320 Subtreasuries.
2330 Baltimore.
2335 Boston.
2340 Chicago.
2350 Cincinnati.

TREASURER OF THE UNITED STATES (OFFICE OF)—Continued.
Subtreasuries—Continued.
2355 New Orleans.
2360 New York.
2370 Philadelphia.
2380 St. Louis.
2385 San Francisco.

2400 INTERNAL-REVENUE BUREAU.
2401 Administrative Division.
2402 Accounts Division.
2403 Assessments Division.
2404 Chief Clerk (including appointments) Division.
2405 Chemistry Division.
2406 Claims Division.
2407 Corporation Tax Division.
2408 Distilled Spirits Division.
2409 Law Division.
2410 Miscellaneous Division.
2411 Revenue Agents Division.
2412 Stamp Division.
2413 Tobacco Division.

2490 CUSTOMS.

2500 COMPTROLLER OF THE CURRENCY (OFFICE OF THE).
2501 Administrative Division.
2502 Bookkeeping Division.
2503 Bond Clerk Division.
2504 Chief Clerk Division.
2505 Issue Division.
2506 Law Division.
2507 Organization Division.
2508 Reports Division.
2509 Redemption Division.

2580 Register of the Treasury (Office of the).
2581 Administrative Division.
2582 Loans Division.
2583 Notes, Coupons, and Currency Division.

2600 Bureau of Engraving and Printing.
2601 Administrative.
2602 Assignments and Reviews (including Personnel, Purchases and Stores) Division.
2608 Accounts (including Orders and Disbursements).
2616 Watch (including cleaning) Division.
2618 Stables Division.
2620 Engineering and Machine Division.
2635 Engraving Division.
2650 Examining Division.
2660 Ink Making Division.
2665 Miscellaneous Division.
2675 Numbering Division.
2679 Packing Division.
2680 Plate Printing Division.
2690 Surface Printing Division.
2695 Vault Division.
2696 Wetting Division.

2700 Bureau of the Mint.
2701 Administrative.
2710 Mints.
2711 Mint, Carson.
2712 Mint, Denver.
2713 Mint, New Orleans.
2714 Mint, Philadelphia.
2715 Mint, San Francisco.
2730 Assay offices.
2731 Assay office, Boise.
2732 Assay office, Charlotte.
2733 Assay office, Deadwood.
2734 Assay office, Helena.
2735 Assay office, New York.
2736 Assay office, St. Louis.
2737 Assay office, Salt Lake City.
2738 Assay office, Seattle.

2780 LIFE SAVING SERVICE.
2781 Administrative.

2800 PUBLIC HEALTH AND MARINE-HOSPITAL SERVICE.
2801 Administrative Division.
2802 Domestic Quarantine Division.
2803 Foreign and Insular Quarantine Division.
2804 Hygienic Laboratory Division.
2805 Miscellaneous Division.
2806 Marine Hospital and Relief Division.
2807 Personal Accounts Division.
2808 Scientific Research Division.
2809 Sanitary Reports and Statistics Divisions.

2900 SUPERVISING ARCHITECT (OFFICE OF THE).
2901 Administrative Division.
2902 Accounts Division.
2903 Computing Division.
2904 Drafting and Construction Division.
2905 Equipment Division.
2906 Inspection Division.
2907 Law and Records Division.
2908 Mechanical and Electrical Engineers Division.
2909 Technical Division.

2950 SPECIAL COMMITTEES, ETC.

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